

Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • No. 4-2007

Board Elects 2007-2008 Officers

On March 22, 2007, the members of the North Carolina State Board of CPA Examiners elected officers for 2007-2008.

Arthur M. Winstead, Jr., CPA, of Greensboro, was elected President; Michael C. Jordan, CPA, of Goldsboro, was elected Vice President; and Jordan C. Harris, Jr., of Statesville, was elected Secretary-Treasurer.

Reappointed to the Board in 2006, Winstead previously served as the Board's Vice President and Secretary-Treasurer. He is a member of the Executive Committee, the Professional Standards Committee, and the Audit Committee and is a former member of the Professional Education and Applications Committee.

Winstead is a General Services Partner in the Greensboro office of Davenport, Marvin, Joyce and Company; the Partner-in-Charge of the firm's

Burlington office; and is the firm-wide Accounting and Auditing Partner.

Appointed to the Board in 2004, Jordan is a member of the Professional Standards Committee and the Audit Committee. He is a former member of the Professional Education and Applications Committee.

Jordan is a Manager with Pittard Perry & Crone, Inc., in Goldsboro.

Reappointed to the Board in 2006, Harris is one of two public members of the Board and has served as Secretary-Treasurer of the Board since 2005-2006.

The pastor of The First Baptist Church of Statesville, Inc., Harris is a current member of the Board's Executive Committee, Personnel Committee, and the Professional Standards Committee. He is the former chair of the Professional Education and Applications Committee.

Are You Practicing Law?

North Carolina General Statute (NCGS) 93-1(b) prohibits CPAs from engaging in the practice of law unless duly licensed to do so; NCGS 84-2.1 and 4 define which activities constitute the practice of law.

The statutes identify certain specific activities as the practice of law, including the organizing of corporations, the preparation and filing of legal pleadings, the preparation and filing of estate inventories and accountings with the Clerk, and the preparation of wills and trusts.

The North Carolina State Bar has consistently held that the preparation of articles of incorporation and corporate bylaws is the practice of law.

Law

continued on page 6

www.nccpaboard.gov

On-Line License Renewal Now Available

In March, North Carolina CPAs began renewing their licenses on-line through the Board's web site, www.nccpaboard.gov.

To renew on-line, a CPA must have his or her NC CPA certificate number; his or her Social Security Number; the number of CPE hours earned to meet the 2006 CPE requirement; and a valid MasterCard or VISA account number, security code, and expiration date.

Although the Board is not sending paper renewal forms to all licensees as it has in the past, forms will be sent to those licensees who specifically request a paper form.

To request a renewal form, please call 1-800-211-7930 and leave a message which includes your full name, certificate number, fax number or mailing address, and a daytime phone number.

Inside this issue...

Board Meetings	2
Cease and Desist Order	3
Certificates Issued	4
Disciplinary Actions	2, 6
Disciplinary Actions Available On-Line	5
Forfeitures	5
Generally Accepted Privacy Principles (GAPP)	3
Generic Ethics Courses	3
Inactive Status	7
Reclassifications	7

Disciplinary Actions

Henry F. Specht, Jr., #27097
Myrtle Beach, SC 01/22/2007

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on January 22, 2007, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over the Respondent and this matter.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.
6. Respondent was not present at the Hearing and was not represented by counsel.
7. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
8. Respondent failed to file and pay his federal corporate and personal income tax returns for 1997, 1998, and 1999. Respondent's tax liability for 1997, 1998, and 1999 was \$35,929.00.
9. During the investigation of Respondent by the Internal Revenue Service (IRS), Respondent made false statements to the IRS and then provided copies of purportedly filed tax returns to the agent in charge of the investigation.

10. Respondent subsequently pled guilty to the felony of willful failure to file federal personal income tax returns for 1997, 1998, and 1999 and was sentenced on July 14, 2004, to three (3) months in prison and one (1) year of supervised release with home confinement and electronic monitoring for the first six (6) months. As part of the guilty plea, Respondent also agreed that a civil penalty for fraud applied to the tax periods in question.

CONCLUSIONS OF LAW

1. Respondent's actions as set out above constitute violation of NCGS 93-12(9)a, (9)b, and (9)e and 21 NCAC 8N .0201, .0202(a), .0203(b)(1), .0204(a), and .0207.

BASED ON THE FOREGOING, the Board orders in a vote of 6 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent, Henry F. Specht, Jr., is hereby permanently revoked.

Donald Leo Fruehauf McAvoy
#12820
Orange Park, FL 01/22/2007

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on January 22, 2007, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over the Respondent and this matter.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.

5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.
6. Respondent was not present at the Hearing and was not represented by counsel.
7. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board. In July of 2006, Respondent requested that his North Carolina CPA certificate be placed on inactive status which was temporarily granted without prejudice to the Board's prerogatives in this matter and pending any action by the Board regarding Respondent's failure to comply with the terms of his Consent Order. Respondent therefore

McAvoy

continued on page 6

2007 Board Meetings

May 23
June 26*
July 23
August 20
September 19
October 18
November 19
December 19

Meetings of the Board are open to the public except, when under State law, some portions may be closed to the public.

Unless otherwise noted, meetings are held at the Board office at 1101 Oberlin Road, Raleigh, and begin at 10:00 a.m.

The agenda for each meeting is posted on the Board's web site, www.nccpaboard.gov, approximately one week prior to the date of the meeting.

*Greensboro

Notice of Apparent Violation and Demand to Cease and Desist

**Helen Wilmoth Norman Schinkel
Respondent**

TO THE ABOVE NAMED RESPONDENT:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners is authorized by NCGS §93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act (Act) through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to NCGS §93-3, "It shall be unlawful for any person who has not received a certificate of qualification admitting him to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant.;" and,

WHEREAS, Respondent Helen Wilmoth Norman Schinkel (hereinafter "Respondent Schinkel") was licensed under the name Helen Wilmoth Norman in February of 1988 as a North Carolina CPA but forfeited, for failure to renew, her North Carolina CPA license in August of 2000; and,

WHEREAS, despite the forfeiture of her North Carolina CPA license, on July 14, 2006, Respondent Schinkel identified herself as a North Carolina CPA and signed an experience affidavit in which she affirmed under oath that she provided approximately one year and ten months of experience under the "direct supervision of a CPA" to a licensing applicant. Respondent Schinkel thereby conveyed the false impression that she is authorized to use the title "certified public accountant" or "CPA," when, in fact, she is not lawfully authorized to use such title in this State. Such a representation is misleading and contrary to NCGS §93-3.

THEREFORE, Respondent Schinkel is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that she immediately cease and desist from use of the title "certified public accountant" or "CPA" and identify herself only as "accountant."

**Robert N. Brooks, Executive Director
NC State Board of CPA Examiners
01/26/2007**

In lieu of civil proceedings authorized by NCGS §93-12(16), the Board will accept Respondent's consent to this Demand.

**Consented to:
Helen Wilmoth Norman Schinkel
02/22/2007**

Generally Accepted Privacy Principles (GAPP)

The AICPA and the Canadian Institute of Chartered Accountants (CICA) recently published *Generally Accepted Privacy Principles (GAPP) - A Global Privacy Framework*.

The release of GAPP is available in two versions, one for business and management and the other for CPAs in public practice who provide consulting and attestation services.

The new GAPP directly addresses marketplace trends such as outsourcing and the growing international focus on privacy.

It also includes a new section that provides step-by-step guidance on how businesses and other entities can use the document.

Several organizations, including the ISACA and the Institute of Internal Auditors, worked in conjunction with the AICPA and CICA on the document.

A downloadable version of GAPP, along with additional information about the development and additional privacy resources, can be found at www.aicpa.org/privacy and www.cica.ca/privacy.

Generic Ethics Courses

Based on a review of the 2005-2006 CPE audit findings, it appears that some licensees are taking generic ethics courses believing that those courses will satisfy the requirement of 21 NCAC 08G. 0410, *Professional Ethics and Conduct CPE*.

However, these generic courses (such as the Accountants Education Services' course, "2006 Tax Update," which includes one hour of generic ethics instruction) do not meet the requirements of 21 NCAC 08G. 0410.

Courses used to meet the requirements of 21 NCAC 08G. 0410 must be approved by the Board pursuant to 21 NCAC 08G .0400 and must be offered by a CPE sponsor registered with the Board pursuant to 21 NCAC 08G .0403(a) or (b).

A list of Board-approved ethics courses is available on the Board's web site, www.nccpaboard.gov.

If you have questions regarding the ethics CPE requirement, please contact Lisa Moy by telephone at (919) 733-1423 or by e-mail at lmoy@nccpaboard.gov.

On-Line Address Changes

Licensees and firms can submit address changes on-line through the "Address Update" function of the Board's web site, www.nccpaboard.gov.

To make an address change on-line, a licensee must use his or her Social Security number and CPA certificate number.

Firms must use the firm number and the certificate number of the supervising CPA of record.

Licensee and firm address changes are made in real time and can be verified through the "Licensee Search" portion of the Board's web site.

Exam candidates must submit address changes by mail, fax, or e-mail.

Certificates Issued

At its February 19, 2007, and March 23, 2007, meetings, the Board approved the following applications for licensure:

Joshua D. Adams
N. Dennis Alexander
Alex Charles Anderson
Steven Craig Anderson
Angela Dawn Anthos
Matthew Walker Arnold
Mary Shandra Auger
Steven James Bagley
Byron Scott Bailey, Jr.
James William Bailey
Eun Kyung Bang
Lesla Blackbourne Barnobi
Aaron Wayne Bauck
Douglas W. Bazley
Elizabeth Tyler Berry
Irvin Harris Bisnov
Alisha R. Blackmon
Charles H. Brandon
Heidi Samantha Braswell
Richard Douglas Bray
Elizabeth Prunka Breen
Ann Graham Broad
Jeffrey Gene Campbell
Kendell Gore Cangelosi
Lori Jeanne Carmichael
Kevin Ross Carn
Lisa D. Carroll
Jackie Roberts Casey
Mark Castaneda
Wanda Gayle Watson Casteel
Michael Francois Cavanagh
Nichole Michelle Cayton
Joshua Evan Chertoff
Matthew Taylor Clark
Joseph Ryder Cobbe
Rachel Cecilia Cone
Greg M. Cooley
Kiley Nicole Crawford
Rebecca Anne Davidson
Terry Michael Dawkins
Amanda Marie Devore
Irene Alycia DeZwaan
Marysol Diaz-Colon
Nathan Joel Diering
Christa Marie Dunn
Nancy A. Dusanenko
Beverly Carroll Eckard
Todd S. Eldredge
Charles T. Elks
Christopher Kevin Eller
Robert P. Elmore

Lisa Marie Foley
Philip H. Friedland
Gary Fung
Parul Garg
Erica Nicole Glenn
Matthew B. Gozycki
Jeffrey Keith Graham
Allen K. Gray
Robert Taylor Griffin
Robin Poston Growley
Kristen Yvonne Hayes
Eleanor C. Haymond
Jaime Anne Henderson
Midge Hermanns
Erika Marie Hill
Pamela Pruitt Hipp
Christopher Ryan Holmes
Brandi Dawn Hooven
Carl A. Howes Jr.
Sara Elizabeth Ideran
Jennifer Lake Jenson
Elizabeth John
Juna Rachel John
Holly Christine Jones
William Scott Jones
Stephanie Ann Kale Morris
James Donald Kelley
Heather Elizabeth Kephart
Robert Morgan Kershner
Jaman L. Kim
Lewis J. King
Minde Whitaker King
Juliana Therese Kingsley
Timothy Kinney
David Edward Kuriger, II
Amyrah Rahman Lakhani
Jane M. Lanier
Danna J. Layne
Edward F. Lovill
Joan Hodges Machanic
Preeti Sanjay Mamani
Kristin Camp Marks
Gregory Lyle McDowell
Wesley Henry Leo-Paul McLeod
Erin Clancy Mike-Mayer
Sarah Melissa Minton
Paul Joseph Monaghan
Ashley Cha Moran
Jessica Breeden Moran
Amanda Joy Morrison
Misty Lucille Moser

Anthony Ryan Newton
Joseph Lewis Oringel
Paige Myria Otos
David Jacob Outtersen
Paula Robinson Parker
Grady Lee Peeler, III
Jill Hrynick Pope
Andrew Williams Preston
Michael J. Raburn
Jason Brett Ralls
Jon Alan Rasmussen
John Thomas Reisch
Alisa Caroline Rials
Heather Richter
Cheri Wallace Robinson
Kristin Mary Roble
Marisa Samoyedny
Steven Scott Saunders
Blake Allen Schell
James Schlossberg
Anthony J. Scott
Michael A. Seelig
Brett Elliott Shadoin
Lianfen She
Lauren Sloop Smith
Lewis Blake Smyth
Johnny Sobolewski
Lauren Marie Spegal
William Kendrick Springs
Matthew Robert Stuart
John E. Tillman
Joseph Francis Trepanier, III
Kellie Christine Tripp
Andrew Joseph Twardzik
Marjorie McDonald Tyler
Jacqueline Dodson Vaughn
Michael Caleb Vuljanic
Elizabeth Carol Wade
Shi Wang
Stephanie A. Weil
Angela E. Weitzel
Stephanie Anne Whaley
Shelley D. White
Bailey Munford Williams
David Christopher Willis
Thomas John Wilson
William Roderick Wilson
Chen Wu
Michelle Yvonne Wyatt
Ryan Hunter York
Jennifer Gredlein Yovanovich
Hong Zhang
Anne Marie Ziegelmeyer
Nga Ly Zimmerman

Disciplinary Actions Available On-Line

The Board recently updated its web site, www.nccpaboard.gov, to include public record information regarding disciplinary action taken against individual CPAs as well as CPA firms. (See *"Why Is This Available?"* in box at right).

In the past, this information was available only by submitting a written request to the Board.

If the Board has taken formal disciplinary action against a CPA or CPA firm, the resulting Consent Order or

Board Order is included in the record for that individual or firm.

To access the information, search for a CPA or CPA firm and look for the "public documents" heading on the licensee/firm search details page.

If the "public documents" heading does not appear on the licensee/firm search details page, then the Board has not taken any formal disciplinary action against that individual or firm.

Why Is This Available?

NCGS 93-12.2 states, "Any notice or statement of charges against a certificate holder or applicant, or any notice to a certificate holder or applicant of a hearing to be held by the Board is a public record. If any record, paper, or other document containing information collected and compiled by the Board is admitted into evidence in a hearing held by the Board, it shall then be a public record within the meaning of Chapter 132 of the General Statutes."

Forfeitures

Pursuant to NCGS 93-12(5), on August 9, 2006, the following North Carolina CPA certificates were forfeited for failure to submit the 2006-2007 certificate renewal form as required by NCGS 93-12(8). As of the March 22, 2007, Board meeting, these individuals had not reapplied for reinstatement, nor had they been approved for reinstatement.

Jill Aikens	28670	Greensboro, NC	Ilia Kay	31133	Wilsonville, OR
Lawrence M. Alleva	26988	McLean, VA	Christopher M. Keysor	30347	Blue Bell, PA
Anders Christian Anderson	31402	Alpharetta, GA	Jessica Lynn Kirk	31134	Baton Rouge, LA
Debra A. Antaki	31888	Southern Pines, NC	Robert Sidney Lindenberg	30937	Miami, FL
Sue Styles Bailey	29884	Gainesville, GA	Jennifer J. MacLellan	27832	Greensboro, NC
Wanda Storey Baldwin	23627	Graham, NC	Michael Matossian	24289	Cincinnati, OH
Jo Jackson Briggs	15295	Pittsboro, NC	Richard E. Mauney	23943	Charlotte, NC
Gary Emit Carlton	21960	Grapevine, TX	David Michael Miller	17815	Roswell, GA
Ronnie G. Cate	21766	Knoxville, TN	Elizabeth Ware Morningstar	24946	Frederick, MD
Elizabeth Chou	31862	Rockville, MD	Jennifer Anne Moulton	25771	Cary, NC
Patricia Maria Connors	27959	Charlotte, NC	Marc Blair Moyers	28867	Richmond, VA
John Newell Davidson	16573	Dunedin, FL	Kenneth Wayne Mullins	28296	Versailles, KY
Stephanie Love Davies	27238	Arlington, VA	Kevin Richard Murphy	24397	Virginia Beach, VA
Larry Lee Davis	4169	Mt. Pleasant, SC	William C. Musante	23327	Lancaster, PA
Jane Marie Delaney	17222	Burlington, NC	Jean Notis-McConarty	28188	Newton, MA
Charlotte Humphrey DePalmo	23592	Stanley, NC	Ross Alan Perkinson	19805	Baltimore, MD
Kaye Tripp Dowless	22707	Carolina Beach, NC	Tuan Dinh Pham	29524	Kennesaw, GA
Robert E. Dugo	29392	Bath, NY	David Bruce Post	7508	Annandale, VA
James Charles Engel	25412	Cornelius, NC	Franchon Lynette Randall	28363	Mechanicsville, VA
Marjorie Boyd Erskine	17906	Greer, SC	James Christen Rasmussen	8638	Gastonia, NC
Harvey Hillel Feldman	25642	Delray Beach, FL	Brian Patrick Regan	30831	Charlotte, NC
Penny Fox	17635	Greensboro, NC	George Greer Richards, III	10419	Raleigh, NC
James Norman Gailey	12675	Huntersville, NC	David B. Roberts, Jr.	27934	Sarasota, FL
Kevin Charles Gaynor	26760	Charlotte, NC	Terry Lee Roberts	17384	Lewisville, NC
Andrew David Gibson	27841	Roswell, GA	John Forest Roemer	29358	FRANCE
Cathy Henderson Gold	12863	Charlotte, NC	Patti Davis Royster	24374	Lincolnton, NC
Conrad A. Goree	18305	Durham, NC	Michael Wayne Sledge	18338	Raleigh, NC
Robert S. Greisman	28052	Chicago, IL	John Rexford Socha	6848	Arlington, VA
James Everett Gresham	13140	Greensboro, NC	Gary Robert Stephani	26778	Lake Sherwood, CA
Alicemarie Hand	30151	Boston, MA	Robert Edwin Stewart	15728	Raleigh, NC
Jeffrey Glenn Harding	27251	Greensboro, NC	Janice Brown Stokes	20330	Albemarle, NC
Phillip Maurice Hicks	16307	Matthews, NC	C. Jeffrey Stump	21710	Pulaski, VA
Thomas Brent Hicks	29577	Montgomery, AL	Tyler William Tetrick	31079	Johnson City, TN
Charles L. Holland, II	26715	St Pauls, NC	Ronald J. Tramazzo	26889	New York, NY
Curt M. Intro	21208	Overland Park, KS	Manuel Felipe Villalon	3702	San Juan, PR
Thomas Andrew Jackson	30635	Beaufort, SC	Charles Carey Wallace	27218	Greensboro, NC
Ashley Simpson James, Jr.	2497	Greensboro, NC	Ann Marie White	16907	Charlotte, NC
James Raymond Jennings, Jr.	16364	Charlotte, NC	Vernice Chaitan Woltz	25627	Advance, NC
Tammy Lee Jones	28426	Charlotte, NC	James M. Wood, II	31851	Durham, NC

McAvoy *continued from page 2*

remains subject to the Board's jurisdiction.

8. On August 12, 2005, Respondent signed and consented to a Consent Order which required that Respondent send, by certified /return receipt mail, a Board-approved letter to all former clients regarding the return of client records; that Respondent provide the Board with the names, addresses, and telephone numbers of the former clients who were written; and that Respondent advise the Board as to the status of the return of client records and provide copies of return receipt cards or mailings returned by the US Postal Service. The Consent Order was approved by the Board on August 22, 2005.

9. Despite several requests from Board staff, Respondent has failed to provide the Board with the information described in paragraph two (2) above as required by the Consent Order.

CONCLUSIONS OF LAW

1. Respondent's failures to comply with the terms of his Consent Order and to cooperate with Board inquiries represent violations of NCGS 93-12(9)e and 21 NCAC 8N .0201, .0203(b)(3), and .0206.

BASED ON THE FOREGOING, the Board orders in a vote of 6 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent, Donald Leo Fruehauf McAvoy, is hereby permanently revoked.

Faye F. Ward, CPA, #14124
Siler City, NC 01/22/2007

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 14124 as a Certified Public Accountant.
2. Respondent failed to file her federal and state personal income tax returns

for 1999, 2000, 2001, 2002, and 2003. She owed no taxes for the delinquent tax returns. The state's late filing penalty was waived by the NCDOR. Respondent was assessed penalties for the delinquent federal personal income tax returns.

3. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-9(e), 21 NCAC 8N .0201, .0203(a) and (b)(1), and .0207.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's North Carolina CPA certificate is suspended for the specified period of time of two (2) years; however, said suspension is stayed upon the conditions that:
 - (a) Respondent shall surrender and shall return her North Carolina CPA certificate to the Board effective upon approval by the Board of this Consent Order; and
 - (b) Respondent shall not petition the Board for the reinstatement of her North Carolina CPA certificate for at least five (5) years from the effective date of this Order.

Law *continued from front*

The filing of an initial and ninety-day inventory and accountings for an estate with a Clerk of Court is also considered the practice of law.

However, providing assistance to clients in preparation of the information for estate filings is permissible.

CPAs may file fiduciary, federal estate, and North Carolina inheritance tax returns for an estate although attorneys also provide these services.

According to the statutes, the statutory listing of activities constituting the practice of law is neither exclusive nor exhaustive.

The statutes also prohibit non-lawyers from representing parties in quasi-judicial proceedings.

Accordingly, the State Bar has previously ruled that representing a third party before the regular Tax Review Board constitutes the practice of law as it is expressly defined as a quasi-judicial proceeding.

Although the State Bar has not had an opportunity to consider representation of third parties before the augmented Tax Review Board, the State Bar states that any proceeding at which evidence and legal arguments are presented with a right of appeal to the courts should be considered as quasi-judicial.

21 NCAC 08N .0204 states that CPAs shall not act in a way that would cause them to be disciplined by a federal or state agency or board for violation of laws, rules, or ethics.

If you have questions about services you offer or perform that may be considered the practice of law, please contact David Johnson, counsel to the Authorized Practice Committee of the North Carolina State Bar, by telephone at (919) 828-4620 or by e-mail at djohnson@ncbar.com.

Office Closed

The Board office will be closed Monday, May 28, 2007, for Memorial Day.

Inactive Status

“Inactive,” when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title “certified public accountant” nor does he or she allow anyone to refer to him or her as a “certified public accountant,” and neither he nor she nor anyone else refers to him or her in any representation as described in 21 NCAC 08A .0308(b).

01/02/2007	Susan Elizabeth Benson	Greenville, NC
01/02/2007	Ronald Lee Courtney	Dallas, NC
01/02/2007	Tracie Wright Cox	Cheraw, SC
01/02/2007	Brandon Shiro Higashi	Honolulu, HI
01/02/2007	Christopher Wayne Spicer	Fuquay-Varina, NC
01/03/2007	James Aloysius Cain, IV	Raleigh, NC
01/03/2007	Annamarie Garcia Estrada	Rockville, MD
01/03/2007	Richard W. Newman	High Point, NC
01/03/2007	Robert R. Wietzke	Yorba Linda, CA
01/05/2007	Stanley Matthew Babicz	Milwaukee, WI
01/05/2007	Kathleen Ellen Ballard	Charlotte, NC
01/05/2007	Amanda Janice Bates	Athens, GA
01/05/2007	Jill Elizabeth Bigham	Rock Hill, SC
01/10/2007	Dan Kindred Edwards	Raleigh, NC
01/10/2007	Michael Frank Schmidt	Charlotte, NC
01/10/2007	Robert Saunders Smith	Clemmons, NC
01/12/2007	Bernard James Hellmann, Jr.	Gaithersburg, MD
01/12/2007	Regina Lynn Love	Hilliard, OH
01/16/2007	John Donald Brader, II	Charlotte, NC
01/17/2007	Robert August Enright, III	Fort Myers, FL
01/17/2007	Matthew Y. L. Loucks	Warren, MI
01/18/2007	John Holmes Berngartt	Raleigh, NC
01/18/2007	William Timothy Sharpe	Ft. Lawn, SC
01/23/2007	Steven A. Schoch	Salisbury, NC
01/25/2007	Christine Kar	Locust, NC
01/25/2007	Jennifer Loyd Madaris	Charlotte, NC
01/25/2007	William Douglas Munn	Boston, MA
01/29/2007	Surasakdi Bhamornsiri	Charlotte, NC
01/29/2007	Karen Fang Liu	Arlington, VA
01/29/2007	Ann Tormey Miller	Hickory, NC
01/30/2007	Faye Foushee Ward	Siler City, NC
01/30/2007	Robert B. Zdon	Essex, CT
01/31/2007	James Floyd Burr	Cornelius, NC
01/31/2007	Charles Gordon Koury	Chapel Hill, NC
02/02/2007	Tonya Lynnette Adams Dunham	Fort Belvoir, VA
02/05/2007	Deniz Simpson Dawson	Fayetteville, NC
02/05/2007	Stanley Kay Haines	Greensboro, NC
02/05/2007	Lynn Ceremuga Peterman	Swansboro, NC
02/05/2007	Susan Mahler Trivison	Raleigh, NC
02/05/2007	Patrick Bartholomew Wheeler	New York, NY
02/09/2007	Melanie Renee Phillips	Sewickley, PA
02/13/2007	Henry Vann Harmon, Jr.	Greensboro, NC
02/13/2007	Paul Phillips	Raleigh, NC
02/13/2007	Kathryn Gayle Madison Spears	Charlotte, NC
02/15/2007	H. Jack Johnson	Atlanta, GA
02/15/2007	David Neal Stoessel	Matthews, NC
02/15/2007	Bradley Steven Wombaugh	Clemmons, NC
02/19/2007	Samuel Ray Hinton, Jr.	Greensboro, NC
02/19/2007	Priscilla Robinson Meadows	Flower Mound, TX
02/19/2007	Misty Jenkins Saldi	Marietta, GA
02/22/2007	Jane Norwood Rowe	Stanley, NC
02/23/2007	Porter O'Henry Gray	Yaupon Beach, NC
02/23/2007	Melinda C. Russell	Gastonia, NC
02/26/2007	Robert Namath Emory	Lancaster, SC
02/28/2007	Tracie Lynn Northan	Larchmont, NY

Reclassifications

Reinstatements - 02/19/2007

Michael John Addison #29777
 Susan Rothe Arnold #28503
 Phillip Edward Braxton #20606
 Leigh Anne Chabreck #26992
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Reinstatements - 03/22/2007

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Reissuance - 02/19/2007

Carol Ann Autry #17424
 Lisa Ann Fox #27035
 Douglas Alan Schrift #27168
 Thomas Edison Leary Jr. (#15572)

Reissuance - 03/22/2007

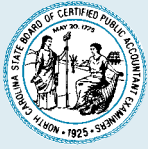
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Retired - 03/22/2007

“Retired,” when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive, or intend to receive in the future, any earned compensation for current personal services in any job whatsoever and will not return to active status [21 NCAC 08A .0301(b)(23)].

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 Fayetteville, NC

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